IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF DELAWARE

DYSON TECHNOLOGY LIMITED and DYSON, INC.,)	
Plaintiffs,)	
V.)	C.A. No. 05-434-GMS
MAYTAG CORPORATION,)	REDACTED -
Defendant.)	PUBLIC VERSION

PLAINTIFFS' REPLY BRIEF IN SUPPORT OF MOTION IN LIMINE NO.2 TO EXCLUDE MAYTAG'S INFLAMMATORY ACCUSATIONS REGARDING DYSON INC.'S TRANSFER PRICING AGREEMENT AND RELATED EVIDENCE

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Dated: April 26, 2007

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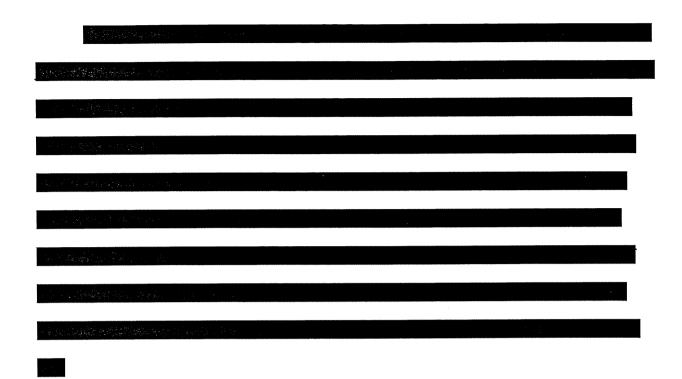
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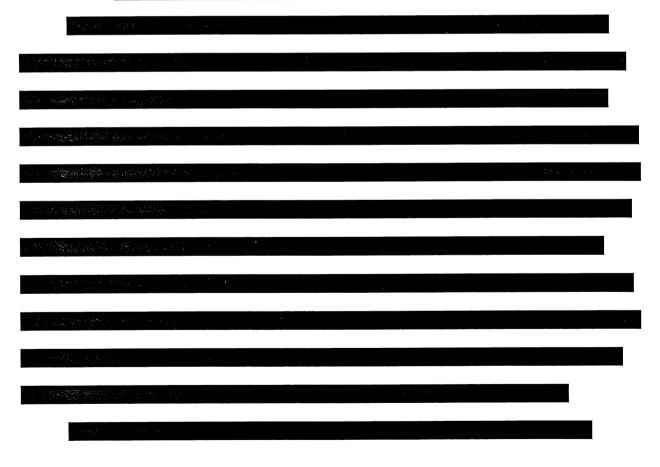
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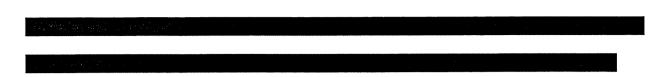


A. The Court Should Exclude the TPA Accusations

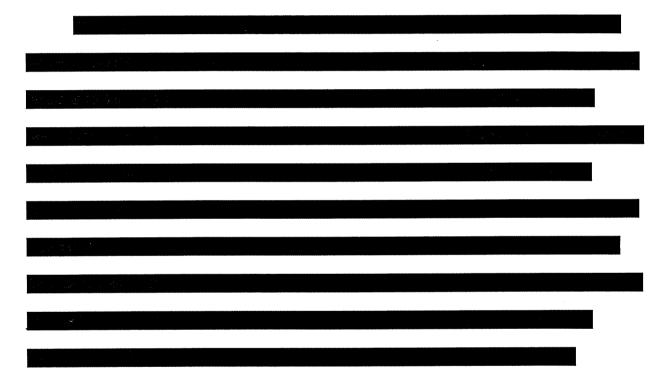


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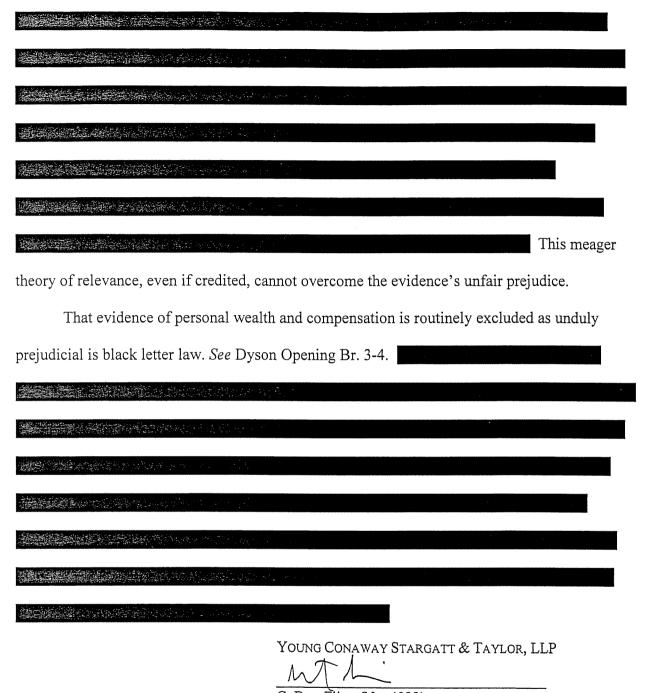
See 26 C.F.R. § 1.482-5(b) (transfer pricing regulation setting forth "comparable profits method" which is "based on the amount of operating profit that the tested party would have earned on related party transactions if [it were] . . . uncontrolled"). Maytag's arguments are designed to mislead the jury, are unfairly prejudicial and should be excluded.



В. James Dyson's Personal Wealth and Corporate Control Is Inadmissible

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¹ Maytag's reliance on Banjo Buddies v. Renosky, 399 F.3d 168 (3d Cir. 2005) and Dorr-Oliver, Inc. v. Fluid, 914 F. Supp. 210 (N.D. III. 1995) is misplaced, as neither of those cases purport to address transfer prices. See Plaintiffs' Answering Brief in Opposition to Defendant's Motion in Limine to Bar Evidence From Dyson's Expert Witness Laura Stamm, at pp. 4-5 (D.I. 337).



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CERTIFICATE OF SERVICE

I, Monté T. Squire, hereby certify that on May 2, 2007, I caused to be electronically filed a true and correct copy of the foregoing document with the Clerk of the Court using CM/ECF, which will send notification that such filing is available for viewing and downloading to the following counsel of record:

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I further certify that on May 3, 2007, I caused a copy of the foregoing document to be served by hand delivery on the above-listed counsel of record and to be served on May 2, 2007 on the following in the manner indicated:

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